

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA

:

CRIMINAL NO. _____

:

:

DATE FILED: _____

:

v.

:

VIOLATIONS: **18 U.S.C. § 286**
 (Conspiracy to make
 false claims - 1 count)

:

TARI COXE

:

18 U.S.C. § 287
(False claims - 8

:

counts)

:

18 U.S.C. § 2

:

(Aiding and abetting)

I N D I C T M E N T

COUNT ONE

THE GRAND JURY CHARGES THAT:

INTRODUCTION

At all times material to this Indictment:

1. Defendant TARI COXE was a resident of the City of Philadelphia.
2. Defendant TARI COXE filed, and recruited and helped numerous persons to file, income tax returns based on false and fraudulent W-2 forms which she had prepared. These fake W-2 forms permitted defendant MOORE and her associates to obtain Earned Income Credits ("EICs").
3. EICs are payments made by the Internal Revenue Service ("IRS") to people who work but earn low wages. These payments supplement any tax refund due and encourage people to work.

THE CONSPIRACY

4. From in or about February 2000 until at least February 2002, in the Eastern District of Pennsylvania, defendant

TARI COXE

conspired and agreed, together with others known and unknown to the Grand Jury, to defraud the United States and the Internal Revenue Service, an agency of the United States Department of the Treasury, by obtaining, and aiding others to obtain, the payment of false, fictitious and fraudulent claims, that is, tax returns which made false and fraudulent claims for tax credits and refunds.

Manner and Means

5. Defendant TARI COXE recruited individuals to participate in the scheme and to file false tax returns with the I.R.S.

6. Defendant TARI COXE created false Forms W-2 in the names and social security numbers of each recruited individual. These Forms W-2 bore the names of real employers, but were false because the employer did not prepare them and the person named on the W-2 did not earn the wages claimed. In addition, the W-2s falsely represented that the employer had withheld taxes for the employee.

7. Defendant TARI COXE and others, both known and unknown to the Grand Jury, caused the false Forms W-2 to be filed with the IRS along with U.S. Individual Income Tax returns and in this fashion obtained EICs and tax refund payments from the I.R.S. to which the filers were not entitled.

8. Defendant TARI COXE charged her recruits a fee ranging from \$300 to \$2,000 per return, payable upon the filer's receipt of payment from the I.R.S.

Overt Acts

In furtherance of the conspiracy, defendant TARI COXE and others known and unknown to the Grand Jury, committed the following overt acts in the Eastern District of Pennsylvania and elsewhere:

1. On or about the following dates, defendant TARI COXE and the following individuals filed false tax returns with the IRS based on W-2 forms fabricated by defendant COXE. The phantom income declared on the W-2s and the amount falsely claimed from the IRS are identified in the following table:

<u>Claimant</u>	<u>Filing Date</u>	<u>Declared Income</u>	<u>False Claim</u>
FB	1/24/02	\$12,562	\$4,982
Tari Coxé	2/1/00	\$9,256	\$4,413
Tari Coxé	1/25/01	\$12,231	\$4,907
AJ	2/20/01	\$12,321	\$4,907
JJ	1/22/01	\$12,231	\$4,907
TJ	1/31/01	\$11,823	\$2,782
CS	2/1/01	\$11,823	\$4,317
CS	2/7/02	\$12,282	\$5,268
TY	2/16/02	\$12,282	\$5,268
Total			\$41,751

All in violation of Title 18, United States Code, Section 286.

COUNTS TWO THROUGH NINE

1. Paragraphs 1 to 3 and 5 to 11 of Count One are incorporated here.
2. On or about the dates shown below, in the Eastern District of Pennsylvania,
defendant

TARI COXE

knowingly made and presented, and aided, abetted, and willfully caused to be made and presented, to the Internal Revenue Service, an agency of the U.S. Department of the Treasury, claims against the United States for payment, knowing the claims to be false and fraudulent, that is, the federal income tax returns for the individuals named below that falsely and fraudulently claimed Earned Income Credits and income tax refunds in the amounts listed below:

<u>Count</u>	<u>Claimant</u>	<u>Tax Year</u>	<u>Date of Claim</u>	<u>False Claim</u>
2.	FB	2000	1/24/02	\$4,982
3.	Tari Coxé	2000	1/25/01	\$4,907
4.	AJ	2000	2/20/01	\$4,907
5.	JJ	2000	1/22/01	\$4,907
6.	TJ	2000	1/31/01	\$2,782
7.	CS	2000	2/1/01	\$4,317

<u>Count</u>	<u>Claimant</u>	<u>Tax Year</u>	<u>Date of Claim</u>	<u>False Claim</u>
8.	CS	2001	2/7/02	\$5,268
9.	TY	2001	2/16/02	\$5,268

All in violation of Title 18, United States Code, Sections 287 and 2.

A TRUE BILL:

GRAND JURY FOREPERSON

PATRICK L. MEEHAN
United States Attorney